



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 13  
Vol. XIII

തിരുവനന്തപുരം,  
ചൊവ്വ  
Thiruvananthapuram,  
Tuesday

2024 ജനുവരി 30  
30th January 2024

1199 മകരം 16  
16th Makaram 1199

1945 മാഘം 10  
10th Magha 1945

നമ്പർ  
No.

375

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.16/2024/TAXES.

*Dated, Thiruvananthapuram, 29th January, 2024.*

*15th Makaram, 1199.*

**S. R. O. No. 98/2024**

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.66/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.364/2017



in the Kerala Gazette Extraordinary No. 1354 dated 30<sup>th</sup> June, 2017, namely: -

### AMENDMENT

In the said notification, in the TABLE, after Sl. No. 6A and the entries relating thereto, following Sl. No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
"6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film. <i>Explanation.-</i> This entry shall apply for refund of input tax credit only on polyester film/plastic film.”.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of October, 2023.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendations of the Goods and Services Tax Council, Government of Kerala have decided to bring in amendments in the notification issued under G.O.(P) No.66/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.364/2017 in the Kerala Gazette Extraordinary No. 1354 dated 30<sup>th</sup> June, 2017.

The notification is intended to achieve the above object.

